

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Lumley
DOCKET NO.: 05-20838.001-R-1
PARCEL NO.: 23-27-414-014-0000

The parties of record before the Property Tax Appeal Board are Robert Lumley, the appellant, by attorney Rusty Payton of Rusty Payton, P.C., Chicago; and the Cook County Board of Review.

The subject property is improved with a one-story single-family dwelling of frame construction that contains 1,423 square feet of living area. The dwelling is approximately 52 years old with features that include a partial basement and a fireplace. The property also has a two-car detached garage. The property is located in Palos Park, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted copies of photographs, descriptions and assessment information on four comparables. The appellant indicated the comparables had the same classification and neighborhood codes as the subject property. The comparables were improved with one-story dwellings of frame construction that ranged in size from 1,434 to 1,594 square feet of living area. The dwellings ranged in age from 54 to 56 years old. Three of the dwellings were described as having fireplaces. These properties had improvement assessments ranging from \$12,889 to \$18,381 or from \$8.24 to \$11.92 per square foot of living area. The subject property had an improvement assessment of \$20,037 or \$14.08 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$16,678.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	17,976
IMPR.:	\$	16,948
TOTAL:	\$	34,924

Subject only to the State multiplier as applicable.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted information on four comparables in support of the contention that the subject property was inequitably assessed. The Board finds the comparables were improved with one-story dwellings of frame construction that ranged in size from 1,434 to 1,594 square feet of living area. The dwellings ranged in age from 54 to 56 years old. These properties had improvement assessments ranging from \$12,889 to \$18,381 or from \$8.24 to \$11.92 per square foot of living area. In comparison, the subject property had an improvement assessment of \$20,037 or \$14.08 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for

the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.